

Message Text

LIMITED OFFICIAL USE POSS DUPE

PAGE 01 COPENH 02550 121749Z

66-44

ACTION EUR-25

INFO OCT-01 ISO-00 OS-03 L-03 TRSE-00 CU-04 PM-07 CIAE-00

INR-10 NSAE-00 RSC-01 DODE-00 DRC-01 /055 W

----- 088984

R 121624Z OCT 73

FM AMEMBASSY COPENHAGEN

TO SECSTATE WASHDC 7881

LIMITED OFFICIAL USE COPENHAGEN 2550

E.O. 11652: N/A

TAGS: DA DA, MARR, AFIN

SUBJ: TAX STATUS OF THE COPENHAGEN AMERICAN DEPENDENT SCHOOL

REF: A) DEPT'S A-7842 DATED 9/13/73

B) STATE 193111 DATED 11/25/70

C) COPENHAGEN 4763 DATED 11/20/70

1. IN MAKING REPRESENTATIONS TO DANISH GOVT CONCERNING TAX STATUS OF THE COPENHAGEN AMERICAN DEPENDENT'S SCHOOL EMBASSY WISHES TO RAISE AGAIN ENTIRE QUESTION OF EMXEMPTION FROM "MOMS" (VALUE ADDED TAX) FOR ALL USG AND EMBASSY PERSONNEL PURCHASES.

2. REFERENCE C ASKED DEPT IF VALUE ADDED TAXES WERE INDIRECT REPEAT INDIRECT TAXES. REFERENCE B STATED "DANISH VALUE ADDED TAX IS APPARENTLY INDIRECT ALTHOUGH DEPT HAS NO COPY OF LAW." A COPY OF PERTINENT LAW HAS BEEN SUPPLIED TO DEPT.

3. ACTION REQUESTED: THE EMBASSY WOULD APPRECIATE A LEGAL OPINION AS TO WHETHER "MOMS" CAN IN ANY WAY BE CONSTRUED AS A DIRECT TAX OR WHETHER VALUE ADDED TAXES ARE ALWAYS CONSIDERED INDIRECT EVEN IF EXPLICITLY STATED SEPARATELY ON INVOICE? TELEGRAPHIC REPLY APPRECIATED.

CROWE

LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 COPENH 02550 121749Z

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 12 OCT 1973
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: cunninfx
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1973COPENH02550
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: n/a
From: COPENHAGEN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1973/newtext/t19731036/aaaabakc.tel
Line Count: 58
Locator: TEXT ON-LINE
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: A) DEPT'S A-7842 DATED 9/13/73
Review Action: RELEASED, APPROVED
Review Authority: cunninfx
Review Comment: n/a
Review Content Flags:
Review Date: 12 SEP 2001
Review Event:
Review Exemptions: n/a
Review History: RELEASED <12-Sep-2001 by rowellE0>; APPROVED <24-Sep-2001 by cunninfx>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: TAX STATUS OF THE COPENHAGEN AMERICAN DEPENDENT SCHOOL
TAGS: MARR, AFIN, DA
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005